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SCOTTISH STATUTORY INSTRUMENTS

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**2024 No. 10**

**The Council Tax (Dwellings and Part Residential Subjects) (Scotland) Amendment Regulations 2024**

**Amendment of the Council Tax (Dwellings and Part Residential Subjects) (Scotland) Regulations 1992**

2.—(1) The Council Tax (Dwellings and Part Residential Subjects) (Scotland) Regulations 1992<sup>(1)</sup> are amended in accordance with paragraphs (2) to (5).

(2) In regulation 5A (self-catering holiday accommodation: provision of evidence), after paragraph (2) insert—

“(3) Evidence requested under paragraph (1)—

(a) must be sent to the assessor by whichever is the later of—

(i) the end of the period of 56 days beginning with the last day of the financial year to which the evidence relates,

(ii) the end of the period of 56 days beginning with the day on which the request is sent, and

(b) must be sufficient to confirm that either or both of the requirements in heads (i) and (ii) of paragraph 2(b) of schedule 2 are met.

(4) The assessor must treat the lands and heritages as not falling within the class of self-catering holiday accommodation in paragraph 2 of schedule 2 where the evidence requested under paragraph (1)—

(a) is not sent to the assessor within the period provided for in paragraph (3), or

(b) is reasonably considered by the assessor to be insufficient to confirm that either or both of the requirements in heads (i) and (ii) of paragraph 2(b) of schedule 2 are met.

(5) A request made by the assessor under paragraph (1) must set out—

(a) the time period within which the evidence is to be sent, and

(b) the consequences of the failure to—

(i) provide the requested evidence within the specified period,

(ii) provide evidence which is reasonably considered by the assessor to be sufficient to confirm that either or both of the requirements in heads (i) and (ii) of paragraph 2(b) of schedule 2 are met.”.

(3) In regulation 5B (self-catering holiday accommodation: determinations where 70 day requirement is not met), after paragraph (2) insert—

“(3) Where the assessor is informed of a determination made under paragraph (1), the assessor must treat the lands and heritages as falling within the class of self-catering holiday accommodation specified in paragraph 2 of schedule 2 for the financial year in relation to which the determination is made.

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(1) [S.I. 1992/2955](#), relevantly amended by [S.S.I. 2021/489](#).

- (4) Intimation given to the assessor in accordance with paragraph (2) must state the financial year in relation to which the determination is made.”.
- (4) In regulation 5D (self-catering holiday accommodation: entries in and deletions from the valuation roll)—
- (a) in paragraph (1)—
- (i) after “accommodation,” insert “or where the assessor is informed of a determination made under regulation 5B,”
- (ii) in sub-paragraph (b), for “in which the entry is made” substitute “in which they are considered to have become self-catering holiday accommodation”,
- (b) after paragraph (2) insert—
- “(3) Where, in accordance with regulation 5A(4), the assessor treats the lands and heritages as not being self-catering holiday accommodation, the deletion of the entry has effect from 1 April in the financial year in relation to which evidence has not been provided or has been considered to be insufficient.”.
- (5) In paragraph 2 of schedule 2 (self-catering holiday accommodation) for “days”, in each place where it occurs, substitute “nights”.